

REMARKS

Claims 1-17 are all the claims pending in the application.

I. Request for Withdrawal of Finality of Office Action

Applicants respectfully request that the finality of the Office Action dated July 26, 2006 be withdrawn.

It is respectfully submitted that the Office Action dated July 26, 2006, the Examiner improperly fails to address arguments presented in the Response filed February 3, 2006. Specifically, the Examiner has not addressed Applicants' arguments regarding Osawa et al's failure to disclose an amount of residual solvent of the smooth coating layer or a step of forming at least one magnetic layer on or above the smoothing coating layer without winding up on the merits, which is improper.

MPEP § 707.07(f) requires the Examiner to provide clear explanations of all actions taken during the prosecution of the application in order to provide a complete prosecution history and to enhance clarity of the prosecution history record. Further, the Examiner should respond specifically to traversals. ("Where the applicant traverses any rejection, the examiner, should, if he or she repeats the rejection, take note of the applicant's argument and answer the substance of it."). In this regard, the Examiner did not address the substance of the arguments regarding the elements of an amount of residual solvent of the smooth coating layer or a step of forming at least one magnetic layer on or above the smoothing coating layer without winding up as mentioned above.

Further, maintaining the finality of the Office Action dated July 26, 2006, and failing to reopen prosecution under these circumstances is unfair to Applicants and against public policy. Applicants should be given a fair opportunity to define his or her invention in claims that will

give patent protection to which the Applicants are entitled and Applicants should not be prematurely cut off in the prosecution of the application. MPEP § 706.07 states:

The examiner should never lose sight of the fact that in every case the applicant is entitled to a full and fair hearing, and that a clear issue between applicant and examiner should be developed, if possible before appeal.

This cannot be achieved where the Examiner fails to recognize and give weight to specific elements recited in the claims and fails to respond to Applicants' specific arguments in response to a rejection. The Examiner's failure to address the claim elements and the arguments submitted in the Amendment filed February 3, 2006, makes it difficult for Applicants to determine how best to proceed in the prosecution of the present application.

Accordingly, Applicants respectfully request withdrawal of the finality of the Office Action dated July 26, 2006, in view of the above.

II. Response to Rejections

Claims 1-3, 7-9 and 11-12 are rejected under 35 U.S.C. § 102(b) as allegedly being anticipated by Osawa et al (U.S. Patent No. 5,912,063).

Applicants respectfully traverse the rejection.

The Examiner takes the position that Osawa et al discloses a method for producing a magnetic recording medium inherently a "smoothing" coating layer thickness, surface roughness, protrusion number and height as the claimed magnetic recording medium.

Applicants respectfully disagree.

The present invention according to claim 1 is a process for producing a magnetic recording medium having at least one magnetic layer formed above a support, the process comprising: a step of providing, on at least one side of the support, a smoothing coating layer having a thickness of 0.10 to 1 μm , a surface roughness of at most 5 nm, a number of

projections having a height of 20 nm or higher measured by atomic force microscopy (AFM) of at most 20 projections/900 μm^2 , and an amount of residual solvent of less than 10 mg/m²; and a step of forming at least one magnetic layer on or above the smoothing coating layer without winding up.

First, the disclosure of Osawa et al at column 6, lines 45-50 and column 8, lines 45-49 relied upon by the Examiner does not teach any smoothing coating layer but the disclosure is directed to a laminate film of the resin layer A and resin layer B.

Second, the smooth coating surface of claim 1 has a thickness of 0.10 to 1 μm . However, the disclosure relied upon by the Examiner relates to the thickness of the magnetic layer and is silent regarding the thickness of the resin layer A. In fact, resin layer A is disclosed as having a thickness of 2.5-9.0 μm in Table 2 in columns 9-20.

Third, the smoothing coating layer of claim 1 has a specific upper limit of projection numbers (at most 20 projections/900 μm^2), but the disclosure of Osawa et al relied upon by the Examiner is silent about the projection number on the surface of the resin layer A.

Fourth, Osawa et al is silent about an amount of the residual solvent of less than 10 mg/m².

Fifth, Osawa et al does not disclose the element of forming a magnetic layer on or above the smoothing coating layer without winding up recited in claim 1.

For at the least the above reasons, Osawa et al does not disclose the present invention according to claim 1 or claims 2-3, 7-9 and 11-12, which depend from claim 1.

Accordingly, withdrawal of the rejection is respectfully requested.

In addition, claims 4-6, 10 and 15-17 are rejected under 35 U.S.C. § 103(a) as being unpatentable over Osawa et al in view of Ryoike et al (U.S. Patent No. 5,512,350).

**RESPONSE UNDER 37 C.F.R. § 1.116
U.S. Application No. 10/714,839**

Attorney Docket Q78421

Further, claims 13-14 are rejected under 35 U.S.C. § 103(a) as allegedly being unpatentable over Osawa et al in view of Yamazaki et al.

Each of claims 4-6, 10 and 13-17 depend, directly or indirectly, from claim 1. Thus, it is respectfully submitted that these claims are patentable for at least the same reasons as claim 1 because Ryoke et al and/or Yamazaki et al do not remedy the deficiencies of Osawa et al.

Accordingly, withdrawal of the rejections is respectfully requested.

In view of the above, reconsideration and allowance of claims 1-17 is respectfully requested.

If any points remain in issue which the Examiner feels may be best resolved through a personal or telephone interview, the Examiner is kindly requested to contact the undersigned at the telephone number listed below.

The USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account.

Respectfully submitted,

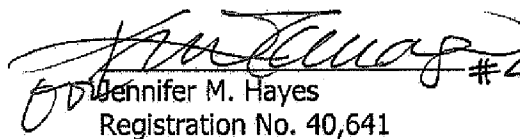
SUGHRUE MION, PLLC
Telephone: (202) 293-7060
Facsimile: (202) 293-7860

WASHINGTON OFFICE

23373

CUSTOMER NUMBER

Date: October 26, 2006

 #47,121
Jennifer M. Hayes
Registration No. 40,641